



State Board of Equalization

News Release

Chairman Jerome E. Horton

4th District – Los Angeles

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Contact:

California Updates List of Largest Sales and Use Tax Delinquencies for Fourth Quarter 2011

Jerome E. Horton, Chairman of the California State Board of Equalization (BOE), today announced updates to the list of California's largest unpaid sales and use tax delinquencies for fourth quarter 2011. The BOE replaced 16 names on the list of debtors with delinquencies totaling more than \$21.1 million in sales and use tax owed. Updated quarterly, the list of 250 largest sales and use tax delinquencies for fourth quarter 2011 totals more than \$419.5 million in liabilities owed to the State of California. The new list can be found at: www.boe.ca.gov/cgi-bin/deliq.cgi.

"Since the BOE and FTB began posting the top 250 largest tax delinquencies, more than \$87 million has been collected as a result," Horton said. "If the taxpayers on the list continue to ignore their tax debts, the public has a right to know who they are."

Since January 1, 2007, the BOE is mandated by state law to post online a list of the largest 250 tax delinquencies of more than \$100,000 in tax, after notifying debtors that their tax liabilities will be disclosed to the public. The taxpayers identified to be listed are notified 30 days before their information is posted.

The legislation, [AB 1418](#) (Horton, Stats. 2006, Ch. 716), that created the state law was authored by BOE Chairman Horton when he was a member of the California State Assembly. The BOE and the Franchise Tax Board (FTB) combined have collected over \$87 million in delinquent state and local taxes under AB 1418. Publication of the list of tax delinquencies is a successful way to prompt the delinquent taxpayers to come forward and pay the amounts due promptly.

In October 2011, Governor Jerry Brown signed [AB 1424](#) (Perea, Stats. 2011, Ch. 455) into law that will require that the lists include the 500 largest tax delinquencies and be made available to the public twice each year by the FTB and each quarter by the BOE. Effective January 1, 2012, the new "Top 500" law under AB 1424 authorizes state governmental licensing entities to suspend, revoke, or refuse to issue professional or occupational licenses, certificates, registrations, or permits, to debtors the BOE or FTB lists of the 500 largest tax delinquencies in California.

Since the inception of this program, 38 qualifying taxpayers whose account balances with BOE represent a total of \$43.4 million in sales and use tax liabilities have come forward to take care of their debts. Of the \$43.4 million in liabilities, \$5.2 million has been collected to date. The debts have been taken care of in the following ways: 27 through installment payment agreements and 11 by making payment in full. The list currently includes debtors with more than \$419.5 million in total tax liabilities. Of that amount, \$85.3 million in liabilities are jointly owed by more than one taxpayer on list. Tax liabilities under appeal, litigation, or bankruptcy proceedings are not included.

Below are the 16 names and their \$21.1 million in sales and use tax delinquencies updated to the list for fourth quarter 2011.

Registered Business Name	Doing Business As (DBA)	City, State	Liability Amount Due
21ST CENTURY OIL CORP.		SOLANA BEACH	\$2,829,012.00
MICHAEL ALLEN WYATT	DOUG'S AUTO	LA VERNE	\$1,811,248.00
BRYAN KEITH WHITE		AURORA	\$1,740,460.00
INVSTMT ON FINANCIAL CAPITAL INC.		BURBANK	\$1,717,758.00
WINSTON TIRE COMPANY	WINSTON TIRE COMPANY	BURBANK	\$1,697,982.00
THE MARBLE SHOP LLC		NORTH HOLLYWOOD	\$1,476,754.00
ROBERT WESLEY MARTIN	SAN FRANCISCO MEDICAL CLINIC	SAN FRANCISCO	\$1,417,470.00
H. YOUNG ENTERPRISES, INC.	H. YOUNG ENTERPRISES	SOUTH SAN FRANCISCO	\$1,299,292.00
BANK REPO AUTO INC.		NORTH HILLS	\$996,110.00
DRAGON AUTO, INC		GARDEN GROVE	\$960,564.00
WINSLOW LAZER NORTON		EMERYVILLE	\$951,876.00
ABRAHAM VOLSTEIN NORTON		WALNUT CREEK	\$951,876.00
EVENT MASTERS INTERNATIONAL INC.		IRVINE	\$878,829.00
MARINO SANDOVAL	TAQUERIA EL BALAZO	PLEASANTON	\$874,938.00
MARIA DEL ROCIO GARCIA	US AUTO SALES	STOCKTON	\$787,067.00
S. S. A. ENTERPRISES, INC	VENTURA 76	VENTURA	\$778,294.00
TOTAL			\$21,169,530.00

Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization Legislative Committee chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects more than \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

For a complete list of California's largest sales and use tax delinquencies, visit www.boe.ca.gov/cgi-bin/deliq.cgi.

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